J. J.

I hereby certify that this correspondence is being deposited with the U.S. Postal Service with sufficient postage as First Class Mail, in an envelope addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, MA. 22313/1450, on the date shown below.

Dated: February 17, 2005 Signature:

_Xonia

Docket No.: 05542/073001

(PATENT)

FEB 2 4 2005

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Arvind D. Patel et al.

Application No.: 10/647,737

Group Art Unit: 1712

Filed: August 25, 2003

Examiner: Not Yet Assigned

For: FLAT RHEOLOGY DRILLING FLUIDS

TRANSMITTAL LETTER

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Enclosed are the following items for filing in connection with the above-referenced Patent Application:

- 1. Revocation and Substitution of Power of Attorney (5 pages); and
- 2. Return receipt postcard.

The Director is hereby authorized to charge any deficiency in the fees filed, asserted to be filed or which should have been filed herewith (or with any paper hereafter filed in this application by this firm) to our Deposit Account No. 50-0591, under Order No. 05542/073001. A duplicate copy of this paper is enclosed.

Dated: February 17, 2005

Respectfully submitted,

Jeffrey/S. Bergman

Registration No.: 45,925

OSHA & MAY L.L.P. 1221 McKinney St., Suite 2800

Houston, Texas 77010

(713) 228-8600

(, 15) ==

9027990279

1